

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re:

INTERNATIONAL TOBACCO PARTNERS, LTD.

Chapter 11
Case No.: 10-74894-ast

Debtor.

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NOTICE OF APPEARANCE, REQUEST FOR SERVICE

PLEASE TAKE NOTICE, that Capital One Equipment Leasing & Finance, a creditor in the above-captioned case, by its attorneys Helfand & Helfand, hereby appears and requests, pursuant to 11 U.S.C. § 1109(b) and Bankruptcy Rules 2002 and 9010(b) that all notices given or required to be given in this case and all papers served or required to be serviced on Capital One Equipment Leasing & Finance, be served upon the undersigned at the following office address, facsimile number, telephone number and email address:

Helfand & Helfand
350 Fifth Avenue, Suite 2826
New York, New York 10118
(212) 599-3303
(212) 599-3029
Attn: Andrew B. Helfand, Esq.
Email address: ahelfand@helfandlaw.com

PLEASE TAKE FURTHER NOTICE, that pursuant to Section 1109(b) of the Bankruptcy Code, the foregoing demand includes, without limitation, orders and notices of any application, motion, petition, pleading, request, complaint or demand, whether formal or informal, whether written or oral, and whether transmitted or conveyed by mail, delivery, telephone or telegraph facsimile transmission or otherwise, which may affect or seek to affect any rights or interest of the above-captioned debtor, any creditor, or any other party in interest in the above case.

PLEASE TAKE FURTHER NOTICE, that this notice of appearance and demand for service of papers is without prejudice to the rights, remedies, and claims of Capital One Equipment Leasing & Finance and shall not be deemed or construed to be a waiver of its rights to: (1) have final orders in non-core matters entered only after *de novo* review by a District Judge; (2) trial by jury in any proceeding related to these cases; or (3) have the District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal, or (4) any other rights, claims, actions, setoffs, or recoupments to which Accord or Summit is or may be entitled, in law or equity, all of which rights, claims, actions, defenses, setoffs, and recoupments are expressly reserved.

Dated: July 23, 2010

HELPAND & HELPAND
Attorneys for Capital One Equipment
Leasing & Finance

By: /s/ Andrew B. Helpand
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